

**Illinois Department of Revenue
Regulations**

Title 86 Part 511 Section 511.100 Definitions
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TITLE 86: REVENUE

**PART 511
ELECTRICITY EXCISE TAX LAW**

SUBPART A: GENERAL

Section 511.100 Definitions

For the purposes of this Part:

"Delivering supplier" means any person engaged in the business of delivering electricity to persons for use or consumption and not for resale who, in any case where more than one person participates in the delivery of electricity to a specific purchaser, is the last of the suppliers engaged in delivering the electricity prior to its receipt by the purchaser. Effective for periods on and after August 9, 2001, "delivering supplier" does not include an entity engaged in the practice of resale and redistribution of electricity within a building prior to January 2, 1957.

"Delivering supplier maintaining a place of business in this State", or any like term, means any delivering supplier having or maintaining within this State, directly or by a subsidiary, an office, generation facility, transmission facility, distribution facility, sales office or other place of business, or any employee, agent or other representative operating within this State under the authority of such delivering supplier or such delivering supplier's subsidiary, irrespective of whether such place of business or agent or other representative is located in this State permanently or temporarily, or whether such delivering supplier or such delivering supplier's subsidiary is licensed to do business in this State.

"Law" means the Electricity Excise Tax Law [35 ILCS 640].

"Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, or a receiver, trustee, guardian, or other representative appointed by order of any court, or any city, town, village, county, or other political subdivision of this State.

"Purchaser" means any person who acquires electricity for use or consumption and not for resale, for a valuable consideration.

"Self-assessing purchaser" means a purchaser for non-residential electric use who elects to register with and to pay tax directly to the Department in accordance with Sections 2-10 and 2-11 of the Electricity Excise Tax Law [35 ILCS 640/2-10 and 2-11].

"Use" means the exercise by any person of any right or power over electricity incident to the ownership of that electricity, except that it does not include the generation, production,

transmission, distribution, delivery or sale of electricity in the regular course of business or the use of electricity for such purposes. [35 ILCS 640/2-3]

(Source: Amended at 26 Ill. Reg. 5965 effective April 15, 2002)